

Form F-66 (IA-2) (6-30-2016)		STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016	
CITY OF <u>ESSEX</u> , IOWA DUE: December 1, 2016		16207300600000 City Clerk 412 Iowa Avenue Essex, IA 51638 <i>(Please correct any error in name, address, and ZIP Code)</i>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	219,970		219,970	214,926
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	219,970		219,970	214,926
Delinquent property taxes	0		0	0
TIF revenues	26,088		26,088	21,400
Other city taxes	62,396	0	62,396	71,272
Licenses and permits	2,227	0	2,227	2,665
Use of money and property	1,019	87	1,106	1,250
Intergovernmental	167,450	0	167,450	123,631
Charges for fees and service	151,277	293,599	444,876	451,625
Special assessments	0	0	0	0
Miscellaneous	44,189	0	44,189	51,000
Other financing sources	130,831	0	130,831	21,900
Total revenues and other sources	805,447	293,686	1,099,133	959,669
Expenditures and Other Financing Uses				
Public safety	283,014	0	283,014	490,420
Public works	102,999	0	102,999	114,690
Health and social services	0	0	0	0
Culture and recreation	123,607	0	123,607	119,092
Community and economic development	0	0	0	5,000
General government	113,113	0	113,113	145,932
Debt service	0	0	0	21,400
Capital projects	21,400	0	21,400	0
Total governmental activities expenditures	644,133	0	644,133	896,534
Business type activities	0	295,186	295,186	345,765
Total ALL expenditures	644,133	295,186	939,319	1,242,299
Other financing uses, including transfers out	27,831	103,000	130,831	21,900
Total ALL expenditures/And other financing uses	671,964	398,186	1,070,150	1,264,199
Excess revenues and other sources over (Under) Expenditures/And other financing uses	133,483	-104,500	28,983	-304,530
Beginning fund balance July 1, 2015	301,569	322,361	623,930	1,056,332
Ending fund balance June 30, 2016	435,052	217,861	652,913	751,802
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		12/22/2016	<input checked="checked" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Lisa Nelson	→	712	379.3444	
Signature of Mayor or other City official (Name and Title)			Date signed	
			12/14/2016	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF ESSEX						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	147,571	72,399					219,970			219,970	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	147,571	72,399		0	0		219,970		T01	219,970	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	147,571	72,399		0	0	0	219,970			219,970	6			
7	TIF revenues			26,088				26,088		T01	26,088	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		62,396					62,396		T09	62,396	14			
15	TOTAL OTHER CITY TAXES	0	62,396	0	0	0	0	62,396	0		62,396	15			
16	Section B - LICENSES AND PERMITS	2,227						2,227		T29	2,227	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	839						839	87	U20	926	18			
19	Rents and royalties	180						180		U40	180	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	1,019	0	0	0	0	0	1,019	87		1,106	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ESSEX						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		98,616					98,616		C46	98,616	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants	14,133						14,133		C89	14,133	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	3,521	1,757					5,278		C89	5,278	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	17,654	100,373	0	0	0	0	118,027	0		118,027	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	4,500						4,500			4,500	63		
64	Library service	11,850						11,850		D89	11,850	64		
65	Township contributions	28,573						28,573		D89	28,573	65		
66	Fire/EMT service	4,500						4,500		D89	4,500	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	49,423	0	0	0	0	0	49,423	0		49,423	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	67,077	100,373	0	0	0	0	167,450	0		167,450	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water	6,408						6,408	108,258	A91	114,666	73		
74	Sewer							0	93,897	A8Ø	93,897	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A6Ø	0	77		
78	Airport							0		AØ1	0	78		
79	Landfill/garbage							0	91,444	A81	91,444	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ESSEX						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0		A80	0	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	60						60		A89	60	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges	132,588						132,588		A89	132,588	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges	3,655						3,655		A89	3,655	99		
100	Park, recreation, and cultural charges	8,566						8,566		A61	8,566	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0			0	102		
103								0			0	103		
104	TOTAL CHARGES FOR SERVICE	151,277	0	0	0	0	0	151,277	293,599		444,876	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	6,429						6,429		U99	6,429	108		
109	Deposits and sales/fuel tax refunds	28,621						28,621		U99	28,621	109		
110	Sale of property and merchandise	3,965						3,965		U11	3,965	110		
111	Fines	449						449		U30	449	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify	4,375						4,375			4,375	113		
114	mowing	350						350			350	114		
115								0			0	115		
116								0			0	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	44,189	0	0	0	0	0	44,189	0		44,189	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ESSEX						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	413,360	235,168	26,088	0	0	0	674,616	293,686		968,302	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	108,000					1,431	109,431			109,431	127		
128	Internal TIF loans and transfers in				21,400			21,400			21,400	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	108,000	0	0	21,400	0	1,431	130,831	0		130,831	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	521,360	235,168	26,088	21,400	0	1,431	805,447	293,686		1,099,133	132		
133												133		
134	Beginning fund balance July 1, 2015	108,356	177,991	9,969			5,253	301,569	322,361		623,930	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	629,716	413,159	36,057	21,400	0	6,684	1,107,016	616,047		1,723,063	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
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157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF ESSEX						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	44,314	24,838					69,152		E62	69,152	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	186						186		E89	186	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation	14,966						14,966		E59	14,966	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	10,440						10,440		E24	10,440	13		
14	Purchase of land and equipment	9,603						9,603		G24	9,603	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	92,556						92,556		E32	92,556	16		
17	Purchase of land and equipment	85,609						85,609		G32	85,609	17		
18	Building inspections — Current operation	220						220		E66	220	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	282						282		E32	282	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	258,176	24,838		0	0	0	283,014			283,014	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ESSEX		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		63,463					63,463		E44	63,463	42
43	Purchase of land and equipment		27,288					27,288		G44	27,288	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		10,790					10,790		E44	10,790	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		1,458					1,458		E44	1,458	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	102,999		0	0	0	102,999			102,999	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ESSEX		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF ESSEX		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	58,981	17,440					76,421		E52	76,421	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation		19,425					19,425		E61	19,425	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	11,938	2,097					14,035		E61	14,035	130
131	Purchase of land and equipment	2,680						2,680		G61	2,680	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	7,997	1,549					9,546		E03	9,546	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation		1,500					1,500		E61	1,500	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	81,596	42,011		0	0	0	123,607			123,607	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155	TIF Rebates are expended out of the TIF Special											155
156	Revenue Fund within the Community and Economic											156
157	Development program's activity "Other"											157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ESSEX		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,090	236					3,326		E29	3,326	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	16,435	5,965					22,400		E23	22,400	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	820						820		E89	820	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	9,399						9,399		E25	9,399	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	25,873	10,940					36,813		E31	36,813	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	27,611						27,611		E89	27,611	171
172	Other general government — Current operation		12,744					12,744		E89	12,744	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	83,228	29,885	0	0	0	0	113,113			113,113	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Sunset Avenue				21,400			21,400			21,400	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	21,400	0	0	21,400			21,400	192
193	TOTAL CAPITAL PROJECTS	0	0	0	21,400	0	0	21,400			21,400	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	423,000	199,733	0	21,400	0	0	644,133			644,133	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ESSEX						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation							91,431	E91		91,431	198		
199	Purchase of land and equipment								G91		0	199		
200	Construction								F91		0	200		
201	Sewer and sewage disposal — Current operation							120,059	E80		120,059	201		
202	Purchase of land and equipment								G80		0	202		
203	Construction								F80		0	203		
204	Electric — Current operation								E92		0	204		
205	Purchase of land and equipment								G92		0	205		
206	Construction								F92		0	206		
207	Gas Utility — Current operation								E93		0	207		
208	Purchase of land and equipment								G93		0	208		
209	Construction								F93		0	209		
210	Parking — Current operation								E60		0	210		
211	Purchase of land and equipment								G60		0	211		
212	Construction								F60		0	212		
213	Airport — Current operation								E01		0	213		
214	Purchase of land and equipment								G01		0	214		
215	Construction								F01		0	215		
216	Landfill/Garbage — Current operation							83,696	E81		83,696	216		
217	Purchase of land and equipment								G81		0	217		
218	Construction								F81		0	218		
219	Hospital — Current operation								E36		0	219		
220	Purchase of land and equipment								G36		0	220		
221	Construction								F36		0	221		
222	Transit — Current operation								E94		0	222		
223	Purchase of land and equipment								G94		0	223		
224	Construction								F94		0	224		
225	Cable TV, telephone, Internet — Current operation								E03		0	225		
226	Purchase of land and equipment								G03		0	226		
227	Housing authority — Current operation								E50		0	227		
228	Purchase of land and equipment								G50		0	228		
229	Construction								F50		0	229		
230	Storm water — Current operation								E80		0	230		
231	Purchase of land and equipment								G80		0	231		
232	Construction								F80		0	232		
233												233		
234												234		
235												235		
236												236		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF ESSEX		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								295,186		295,186	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	423,000	199,733	0	21,400	0	0	644,133	295,186		939,319	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	1,431	5,000					6,431	103,000		109,431	255
256	Internal TIF loans/repayments and transfers out			21,400				21,400			21,400	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	1,431	5,000	21,400	0	0	0	27,831	103,000		130,831	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	424,431	204,733	21,400	21,400	0	0	671,964	398,186		1,070,150	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						6,684	6,684			6,684	263
264	Restricted		208,426	14,657				223,083			223,083	264
265	Committed							0			0	265
266	Assigned	285,844						285,844			285,844	266
267	Unassigned	-80,559						-80,559			-80,559	267
268	Total Governmental	205,285	208,426	14,657	0	0	6,684	435,052			435,052	268
269	Proprietary								217,861		217,861	269
270	Total ending fund balance June 30, 2016	205,285	208,426	14,657	0	0	6,684	435,052	217,861		652,913	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	629,716	413,159	36,057	21,400	0	6,684	1,107,016	616,047		1,723,063	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF ESSEX Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>										
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 69,152 M80 M81 M89 \$			Purpose Highways..... All other.....			Amount paid to State L44 \$ L89 \$		
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.										
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		244,925		
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED										
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year		
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)			
1. Water utility	19U \$ 20,000	29U \$	39U \$ 20,000	49U \$	49U \$	49U \$ 20,000	49U \$	I91 \$ 980		
2. Sewer utility	19U 185,000	29U	39U 15,000	49U	49U	49U 15,000	49U	I89 4,765		
3. Electric utility	19U	29U	39U	49U	49U	49U		I92		
4. Gas utility	19U	29U	39U	49U	49U	49U		I93		
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94		
6. Industrial Revenue	19T	24T	34T		44T	44T		I89		
7. Mortgage revenue	19T	24T	34T		44T	44T		I89		
8. TIF revenue	19U 20,000	29U	39U 20,000	49U	49U 20,000	49U	49U	I89 900		
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89		
10.	19U	29U	39U	49U	49U	49U	49U	I89		
11.	19U	29U	39U	49U	49U	49U	49U	I89		
12.	19U	29U	39U	49U	49U	49U	49U	I89		
13.	19U	29U	39U	49U	49U	49U	49U	I89		
14.	19U	29U	39U	49U	49U	49U	49U	I89		
Total long-term debt	225,000	0	55,000	0	20,000	35,000	0	6,645		
B. Short-term debt		Amount - Omit cents								
Outstanding as of JULY 1, 2015				61V \$						
Outstanding as of JUNE 30, 2016				64V \$						
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents						
Assessed Valuations by Levy Authority and County, AY2014/FY2016				\$		26,024,996		x .05 = \$		
Actual valuation -- January 1, 2014				\$		26,024,996		1,301,250		
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016										
Type of asset		Amount - Omit cents								
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)				
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.										
		W01	W31	W61						
		\$	\$	4,858	648,055	652,913				
REMARKS								V98		